

NOAA Commerce Business Systems (CBS) Budget Execution User Guide

Budget Structure Maintenance

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2.0 Budget Structure Maintenance

The Core Financial System (CFS) and other CBS components utilizes a standard accounting classification code structure (ACCS) which will be adopted by Commerce bureaus as they implement CBS. The system ensures that only valid account codes are used and all applicable maintenance screens must be set up prior to recording transactions.

2.1 Overview of CBS Accounting Classification Code Structure

CBS uses a standard ACCS structure composed of nine individual elements: Bureau Code, Fiscal Year, Fund, Organization, Program, Project, Task, Object Class, and User-Defined Field. This section provides a description for each of the individual ACCS elements, along with a reference to the applicable CBS maintenance screen(s).

◆ Regulatory Report Format Maintenance Screen (GL003)

The Regulatory Report Format Maintenance Screen (GL003) is used to record and maintain the US Standard General Ledger (SGL) Report Crosswalk provided by Treasury. It can also be used to develop other CFS reports that will be generated from the system. Reports are defined by the formulas entered in GL003. The formulas contain the ranges of general ledger accounts and object classes, and the formula for computing the line item (beginning balance, ending balance, or beginning minus ending) in the specific report format identified on GL003. Other attributes such as federal or non-federal vendors, production or non-production activities, type of revenue, etc., can also be entered on this screen.

Order By No	Report Line Reference	Description	F E	P E	E E	R S	G N
1.00	1	SUBTOTAL DIRECT LABOR					
2.00	1	SUBTOTAL OTHER DIRECT					
3.00	1	SUBTOTAL INDIRECT					
4.00	2	FTE FULL-TIME					
5.00	2	FTE PART-TIME					

The Budget Operating Plan Report (FM166 - formerly the BOP 101 Report in the character version of CFS) is one such report. For the FM166, formulas are used to compute the subtotals for direct labor, other direct object classes, indirect costs, and FTEs for full and part-time employees are specified in GL003. The formulas are based on the ending balance of various general ledger accounts within a specified object class range. The FM166 report is available through the graphical user interface (GUI) BOP screen by selecting the print button on FM066. Formats established in GL003 are used both for on-line and hard-copy reports.

As shown in the example below, the subtotal for direct labor on the FM166 is computed using all general ledger accounts within the object class range of 11-00-00-00 - 11-99-99-99 where the general ledger amount formula is the ending balance.

[illegible]

◆ **Bureau Code (GL004)**

As assigned by Treasury, Department of Commerce's department code is 13. Within Commerce, there are several bureaus, and each bureau codes has a two-digit identifier. Prior to using a bureau code, it must be established on the Bureau Code Maintenance Screen (GL004) in CFS. NOAA's bureau code is 14. This screen also identifies the default customer and vendor numbers for the bureau, and a flag that indicates whether BOPs can be entered in any quarter, or just open quarters.

NOTE: NOAA expects to use the default vendor identified on this screen for the labor, summary level transfer, and cost accumulation processes. NOAA will set the Open BOP Quarter Flag to 'Y' which will allow users to enter BOPs in open quarters only.

◆ **Fiscal Year**

The fiscal year is recorded as part of each transaction within CBS. Although a 2-digit FY code is displayed on the CBS screens, all date fields are stored in a Y2K compliant format with FY always represented as "YYYY", e.g., 2001.

◆ **Fund (GL013)**

Within an appropriation there may be multiple fund code identifiers. Appropriations may have multiple periods of availability which require different funds codes. Within CBS each fund has pre-defined relationships with program/project-task codes.

◆ **Organization (GL040-GL046)**

The CBS organization code has seven levels. CBS uses the National Finance Center (NFC) assigned organization code, excluding the first two digits which NFC uses to identify the bureau code.

NOTE: The first segment of the CBS organization code identifies a line office, and when combined with the second segment, identifies an FMC.

◆ **Program (GL047-GL050)**

The program code includes the activity, sub-activity, line item, and bureau-unique information. Programs may be associated with multiple fiscal years, fund codes, and project/task codes. Programs are established by fund code. Therefore, if one program is used by multiple fund codes, the program must be set up in each applicable fund.

NOTE: Program codes are established by fund code. Therefore, if a program is used by multiple fund codes, the program must be set up in each applicable fund.

◆ **Project (CM004)**

Project codes are unique within a bureau and relate to only one fund and program combination.

NOTE: The CBS project code is equivalent to FIMA Tasks which are converted to the CBS project code by adding a leading digit to identify the applicable line, staff, or program office.

◆ **Task (CM004)**

Further breakdown of projects; equivalent to FIMA Phase Codes which are converted to the CBS project code by using the letter “P” as a prefix.

◆ **Object Class (GL051 - GL054)**

Consists of object, sub-object, sub-subobject, and function code. NOAA’s current object class codes are equivalent to the object and sub-object within CBS.

◆ **User-Defined Field**

This field is used solely to designate the employees that are responsible for approving the various documents within CFS (e.g. BOPs, obligations). The field is populated with the Employee Identification number (ID) of the approver. If no employee ID is identified, the system defaults UDF field to zeros and routes the document to the approver associated with the ACCS on the Document Routing Approval screen.

CBS validates all elements of the ACCS code prior to posting a transaction to the system. Some ACCS elements are populated based on defaults or values entered in previous fields (e.g., fund and program codes are derived from the project-task entered by user).

A complete ACCS is required for each transaction entered into CBS. The ACCS is used to verify funds availability and to determine general ledger effects.

The elements of the ACCS are integral to the budget execution/funds management process in CBS and are maintained by the NOAA Budget Office.

2.2 Fund Code Maintenance

The Fund Code Maintenance Screen (**GL013**) is used to record and maintain fund codes for each bureau. Within each bureau the fund code must be unique. Several fund codes can be related to one appropriation to accommodate reporting requirements. Agencies are required to report externally under each appropriation symbol. In the Office of Management and Budget (OMB) Circular No. A-34 these appropriations are referred to as “Accounts.” Pursuant to law the Secretary of the Treasury issues official documents called “warrants,” which establish the amount authorized to be withdrawn from the central accounts maintained by the Treasury.

Each account established in the Treasury is identified by a treasury symbol that consists of seven or more alphanumeric characters as shown in the following illustration:

<i>Department</i>	<i>Period of Availability</i>	<i>Fund Account</i>	<i>Title</i>
13	0	1456	Fishing Vessel Obligations Guarantees (Program Account)
13	0/1	5443	Special Fund – Multi Year
13	X	1450	General Operations

The first two characters of the treasury symbol represent the department responsible for the account as assigned by the Department of the Treasury. The next character(s) represents the period of availability. Annual accounts are denoted by a single digit (0 through 9) which represents the last character of the fiscal year in which the account is available for new obligations. Digits separated by a slash (/) indicate multi-year appropriations. The first digit represents the first fiscal year for which the account is available for a new obligation, and the last digit represents the last fiscal year for which the account is authorized for new a obligation. An **X** is used to designate no-year appropriations. A no year account is available until the purpose for which it was provided is carried out and there have been no disbursements against the authority for at least two fiscal years. The last four characters represent the four digit appropriation or fund account symbols.

The period of availability for a fund code represents the period of time that the fund can incur new obligations and is used extensively throughout CFS for validating financial transactions. In addition, the period of availability is used to determine the general ledger impact of transactions that cross fund code fiscal years (e.g. upward/downward adjustments.)

Even though the appropriation symbol is user-defined, the titles from the Federal Account Symbols and Titles (FAST) must be used. The appropriation symbol established in this screen is used in external regulatory reports and in vendor disbursement files.

An appropriation symbol may be used for more than one fund code. This accommodates the Department of Commerce’s requirement to establish internal funds for tracking financial transactions and for producing internal reports. These internal funds are then combined with operating funds for external regulatory reporting. An example of this is an agency that has a working capital fund which is funded with surcharges assessed against other appropriated and reimbursable funds.

The internal flag in this screen identifies that the fund is an “internal fund” with funds established through the Establish Internal Fund Ceiling Transaction Screen (**FM065**).

After the approval of a fund code in the **GL013** screen, no changes can be made. Therefore, this information should be reviewed carefully prior to recording the approval. Refer to Section 9, Screen Reference Guide, for detailed description of fields and procedures for entering and maintaining data on this screen.

Fund Code Maintenance (GL013 VER-2.19.0.0)

Bureau Code Name

Fund Code Title

Fund Type Internal Acct Basis Fund Group

Prefix Suffix Entity Flag Entity Code

ETB Intra Commerce Code Budget Sub Function Code

Period of Availability -

Appropriation Symbol

Minimum Fund Percent %

Active: Status Date

2.3 Program Code Maintenance

Program codes are composed of four levels, including Activity, Sub-Activity, Line Item and Bureau-Unique. The General Ledger Maintenance Screens described below (**GL047/GL048/GL049/GL050**) are used to establish and maintain program codes. Refer to Section 9, Screen Reference Guide, for detailed description of fields and procedures for entering and maintaining data on these screens.

2.3.1 Activity Code Maintenance

The Activity Code Maintenance Screen (**GL047**) is used to establish and maintain the activity codes for a program. Activity code values are unique within a bureau code and fund. The Activity Code is the first level of the program code structure: **99-99-99-999**.

Program - Activity Code Maintenance (GL047 VER-0.0.0.0)

Bureau Code Fund: Code Title

Activity Code	Name	Active Status	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

2.3.2 Subactivity Code Maintenance Screen

The Subactivity Code Maintenance Screen (**GL048**) is used to establish and maintain sub-activity code values for a program. Subactivity code values are unique within a bureau code, fund, and activity. The Subactivity Code is the second level of the program code structure: 99-**99**-99-999. The Bureau, Fund, and Activity Code fields in the header block may be queried based upon value(s) recorded in the **GL047** screen. The Active Status for Activity must be **Y** in order to create the associated subactivity.

Code		Name	Active	
			Status	Date
Bureau	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
Fund	<input type="text"/>	<input type="text"/>		
Activity	<input type="text"/>	<input type="text"/>		

Subactivity Code	Name	Active Status	Date
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>

2.3.3 Budget Line Item Code Maintenance

The Budget Line Item Code Maintenance Screen (**GL049**) is used to establish and maintain budget line item code values for a program. Budget line item code values are unique within a bureau code, fund, activity and sub-activity. The Budget Line Item Code is the third level of the program code structure: 99-99-**99**-999. The Bureau, Fund, Activity and Subactivity Code fields in the header block may be queried based upon values recorded in the **GL047** and **GL048** screens. The Active Status for the Subactivity must be **Y** in order to create the associated budget line item.

2.3.4 Bureau Unique Code Maintenance

The Bureau Unique Code Maintenance Screen (**GL050**) is used to establish and maintain bureau unique code values for a program. Bureau unique code values are unique within a bureau code, fund, activity, subactivity, and budget line item. It is the fourth level of the program code structure: 99-99-99-**999**. The Bureau, Fund, Activity, Subactivity and Budget Line Item Code fields in the header block may be queried based upon values recorded in the **GL047**, **GL048**, and **GL049** screens. The Active Status for Budget Line Item must be **Y** in order to create the associated bureau unique code.

Note: NOAA uses this field to track Program, Project and Activity (PPA), Report Assignment (RA) and Assigned Activity (AA).

Program - Bureau Unique Code Maintenance (GL050 VER-0.0.0.0)

	Code	Name	Active	Status	Date
Bureau	<input type="text"/>	<input type="text"/>			
Fund	<input type="text"/>	<input type="text"/>			
Activity	<input type="text"/>	<input type="text"/>			
Subactivity	<input type="text"/>	<input type="text"/>			
Budget Line Item	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>

Bureau Unique Code	Name	Active	Status	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

2.4 Project/Task Code Maintenance

Project and task codes are maintained through the Project Code Maintenance Screen (CM004). Project and Task Code values are manually assigned. This screen is also used to maintain project management information such as project leader, funding source, project type, and project source. Refer to Section 9, Screen Reference Guide, for detailed description of fields and procedures for entering and maintaining data on this screen.

Project Code Maintenance (CM004 VER-2.4.0.4)

Interface

Bureau Code Name Notes < >

Project Code Title

Type Descr

Fund Code Title

Program - - - Name

D/R Flag Effective Dates: to

Category < > WIP Fixed < Fixed > < WIP Hist >

Codes: Fields of Science NSF Production Goal

Project Leader

Manager Techrep

Admin CO/POC

Project: Created by Organization - - - - - Work Site

Base/Non-Base Funding Source Organization - - - - -

Prior Code Budget Initiative No Tasks < > Other < >

Approval: By Active: Status

When entering projects in CFS, there are some restrictions based on the effective dates (Begin Date and End Date) for the Project record. The editing of the Begin and End dates for the Project is performed to maintain data integrity. The system edit is as follows:

- if both Begin and End Dates are present, the End Date must be equal to or greater than the Begin Date
- the Begin Date must fall within the Begin Date and End Date for this Bureau and Fund (set up on GL013 screen).

The implication of this edit is that the Begin Date must fall within one of the Fund's funding ranges (i.e., for annual funds or multi-year funds the Begin Date must fall within one of these ranges.). No-Year funds have an effective range of up to the year 2599.

- the End Date, if specified, cannot be greater than the End Date for the Fund Code.

Blank End Dates are not validated. Non-blank End Dates must fall in one of the Fund's date ranges and End Date must be greater than or equal to the Begin Date. For an annual fund, the Begin Date of the Project may be in a different year than the End Date.

Before a project can be used, the active status flag must be set to **Y** for active, and the project must have at least one active task code.

2.4.1 Add Task Codes to Projects

Task codes are further breakouts of projects. Multiple tasks may be assigned to a project. Tasks are added through the pop-up window in the Project Code Maintenance Screen (CM004) by positioning the cursor on the Task field and pressing LIST {Home}. The first Task Code value for a Project entered is system assigned as "P00". Others are manually assigned.

The active status flag must be set to Y before the task will be validated as part of the ACCS.

Project Code Maintenance (CM004 VER-2.4.0.4)

Interface:

Bureau Code: Name: Notes:

Project Code: Title:

Type: Descr:

Fund Code: Title:

Program: Name:

D/R Flag: Effective Dates: to

Category: WIP: Fixed:

Codes: Fields of Science: NSF: Production: Goal:

Project Leader:

Manager: Techrep:

Admin: CO/POC:

Project: Created by Organization: Work Site:

Base/Non-Base: Funding Source Organization:

Prior Code: Budget Initiative No: Tasks: Other:

Approval: By: Active: Status:

Project Tasks

Task: Title: Effective Dates: Begin: End: Notes:

Flags: BE: PR: PO: AP: AR: GJ: LB:

Active: Status: Date:

When entering new tasks, the system edits the Task Begin and End Date based on the Project Begin and End Date.

- The Task Begin Date and End Date must fall between the Project's Begin Date and End Date. This is the only use of the Project Begin and End Dates.
- Blank Task End Dates are not validated.
- The Project Begin and End Dates are used to automatically create the default Task value "P00", however the Task Code, Begin Date, and End Date can be overwritten.
- When Task "P00" is created, the various module flags BE (Budget), PR (Purchase Requisition), PO (Purchase Order), AP (Accounts Payable), AR (Accounts Receivable), GJ (General Journal) and LB (Labor) default to **Y**.
- When adding additional Tasks, the Begin and End Date must fall between the Project Begin and End Date and all module flags default to **N**, however the flags can be overwritten.

The Project's effective dates are used to set the values of the effective dates when the Task is created and to edit any changes to Task effective dates. However, if the user changes the Project's End Date -- the change is **not propagated to the tasks automatically**. The user must manually change the Task end dates. Also, the Project Begin Date can never be changed after the Approval Flag is set to **Y**, but the Task Begin and End Date can be changed (after setting the Active Status to **N**) even after the Project is approved.

2.4.2 Validating the ACCS Values

CBS will accept a Project code that meets the following criteria:

- The Project is active in CFS (Active Status is set to **Y**).
- The associated Fund and Program are active (Active Status flag set to **Y** in the Fund and Program master records).
- The Effective Date of the project is within the Fund and Fiscal Year range established for the Fund on the Fund Code Maintenance Screen (GL013).
- At least one Task for the Project is active, have the proper module status flag (e.g. BE, PR, LB, etc) set to **Y**, and have an effective date range (Begin Date and End Date) which overlaps the fund fiscal year of the transaction.

CBS will accept a Task code that meets the following criteria:

- The Task exists for the Bureau and Project.
- The Task is associated with an active Project (Project Active Status flag is

- set to **Y**).
- The Task itself is active (Task Active Status flag is set to **Y**).
- The Task has a **Y** in the proper module status flag.
If the module status flag is set to **N** for the module, this Task can never be used for that module regardless of dates or other parameters.
- The Task has an effective date range (Task Begin Date and Task End Date) which overlaps the Fiscal Year of the transaction.
- The Task has a Begin Date less than or equal to the End Date of the Fiscal Year used on the transaction.
- The Task has an End Date (if not blank) greater than or equal to the Begin Date of the Fiscal Year recorded on the transaction.

Regardless of which month is used in the Begin Date (e.g., January 1, 2000), transactions for the entire Fiscal Year "00" can be processed anytime (even in December 1999). Transactions can also be processed for any future Fiscal Year permitted by the end date.

Regardless of which month is used in the End Date (e.g. June 30, 2001), transactions can continue to process for the entire Fiscal Year "01" (even if the GL date is in July, 2001 or June, 2002). Transactions can also be processed for any earlier Fiscal Year as long as the begin date meets the edits for begin date above.

Examples of Task Begin and End Dates:

<i>Begin Date</i>	<i>End Date</i>	<i>Valid FYs</i>	<i>Notes</i>
Oct. 1, 2000	Sept 30, 2001	2001	Task is valid for FY2001.
Jan. 1, 2001	Sept 30, 2001	2001	Task is valid for all of FY 2001. If a task is valid for any part of the fiscal year, it is valid for the entire year.
Oct. 1, 2000	June 30, 2001	2001	Task is valid for all of FY 2001. If a task is valid for any part of the fiscal year, it is valid for the entire year.
Oct. 1, 1996	Sept 30, 2000	1997-2000	Task is valid for 1997-2000. The task is not valid for 2001 and beyond.
Oct. 1, 1996	May 30, 2000	1997-2000	Task is valid for 1997-2000. If a task is valid for any part of the fiscal year it is valid for the entire year. The task is not valid for 2001 and beyond.
Oct. 1, 2000	blank	2001	Task is valid for 2001 and all years after.
Jun. 1, 2001	blank	2001	Task is valid for 2001 and all years after. If a task is valid for any part of the fiscal year it is valid for the entire year.

Note that the GL Date is **not used** to validate the Task for transactions entered via FM040, PM003, etc. The Fund Code Fiscal Year is used when validating Task. This means that if a Task has the effective date range of 01-JAN-1996 to 31-JUL-1996 and the GL month is December-1997, the Task will be valid for a transaction as long as the Fund Code Fiscal Year specified for the transaction is 1996.